

Hurricane Preparedness Sales Tax Holiday

2015 Louisiana Hurricane Preparedness Sales Tax Holiday Saturday, May 30 & Sunday, May 31

Louisiana Revised Statute 47:305.58 provides for an annual state sales tax holiday on sales of hurricane-preparedness items or supplies made on the last Saturday and Sunday each May. During the two-day annual holiday, tax-free purchases are authorized on the first \$1,500 of the sales price of each of the following items:

- **portable self-powered light source;**
- **portable self-powered radio, two-way radio, or weather band radio;**
- **tarpaulin or other flexible waterproof sheeting;**
- **any ground anchor system or tie-down kit;**
- **any gas or diesel fuel tank;**
- **any package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries;**
- **any cellular phone battery and any cellular phone charger;**
- **any non-electric food storage cooler;**
- **any portable generator used to provide light or communications or preserve food in the event of a power outage;**
- **any "storm shutter device", as defined in the Act;**
- **any carbon monoxide detector; and**
- **any blue ice product.**

La. R.S. 47:301(10)(ee), and 301(18)(o), as enacted by Act 462 of the 2007 Regular Session, provide a permanent state sales and use tax exclusion for storm shutter devices. La. R.S. 47:337.10(m) authorizes, but does not require, political subdivisions of the state to provide a similar exclusion from their sales and use taxes. Accordingly, the state sales tax exemption on storm shutter devices is not limited to the two days of the sales tax holiday. The term "storm shutter device" is defined for purposes of both the holiday and the permanent exclusion as materials and products manufactured, rated, and marketed specifically for the purposes of preventing window damage from storms.

Conditions for Exemption

The following activities will be eligible during the two days of the sales tax holiday:

- **buying and accepting delivery of eligible hurricane-preparedness items or supplies;**
- **placing eligible items or supplies on layaway;**
- **making final payment on and withdrawing eligible items or supplies previously placed on layaway; or**
- **ordering an eligible item for immediate delivery, even if delivery must be delayed, provided that the customer has not requested delayed shipment.**

Special Provisions

The Act provides that:

- **The exemption is allowed on both inputs to and withdrawals from layaway.**
- **Purchases of eligible items or supplies during the holiday with "rain checks" issued before the holiday are eligible for exemption, but purchases after the holiday with "rain checks" issued during the holiday are not eligible for exemption;**
- **Orders for immediate shipment are eligible for exemption even if the shipment is after the holiday, provided that the customer does not request delayed shipment;**
- **The post-holiday exchange of merchandise to effectuate changes in size, color, or correction of defects does not create a tax liability, but exchanges after the holiday for dissimilar items will be considered the purchase of new property on which the sales tax will be payable;**
- **For a 60-day period after the holiday, dealers who issue refund or credit for the return of merchandise that was eligible for sales tax exemption during the holiday can issue refund or credit for the state sales tax on that returned merchandise only if the customers returning the property have receipts showing that the tax was actually paid on the original purchases, or the dealers are otherwise able to document that the state sales tax was paid on the original purchases.**

The sales tax holiday does not extend to hurricane-preparedness items or supplies purchased at any airport, public lodging establishment or hotel, convenience store, or entertainment complex. Since these terms are not defined by La. R.S. 47:305.58, the department has published a rule, [LAC 61:I.4423](#), to define the terms.

The 2015 sales tax holiday will begin at 12:01 a.m. on Saturday, May 30 and conclude at 11:59 p.m. on Sunday, May 31.

